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COMPREHENSIVE REVIEW OF THE WHOLE QUESTION OF PEACE-KEEPING OPERATIONS IN ALL THEIR ASPECTS

Secretariat units dealing with peace-keeping operations

Report of the Secretary-General

Addendum

The following text should be inserted after paragraph 16:

4. Internal Audit Division

16a. The Internal Audit Division carries out audits of all peace-keeping operations. The main objective of these audits, which are conducted both in the mission area and at Headquarters, is to assess the adequacy and effectiveness of internal controls exercised over each operation to ensure the proper, efficient and economical use of resources.

16b. The resulting audit recommendations are aimed at safeguarding the Organization's assets; reducing costs through the adoption of more efficient or economical procedures; and preventing waste, abuse or fraud through stronger controls. The Division maintains a computerized system on all audit recommendations and conducts regular follow-up to ensure that those recommendations are acted upon properly and on a timely basis.

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* A/46/50.

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